

**291.8 Payments and electronic funds transfers.**

The secretary shall make each authorized payment, countersign using an original or facsimile signature, and maintain accounting records of the payments or electronic funds transfers, showing the number, date, payee, originating fund, the purpose, and the amount, and shall provide to the board at each regular annual meeting a copy of the accounting records maintained by the secretary.

[C51, §1122, 1123, 1126; R60, §2039, 2041, 2061; C73, §1739, 1741, 1782; C97, §2762; S13, §2762; C24, 27, 31, 35, 39, §**4310**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §291.8]

[94 Acts, ch 1175, §12](#); [2013 Acts, ch 88, §25](#)